

SOCIAL RESPONSIBILITY ATTITUDES AND PRACTICES OF COMPANIES: HUNGARY VS. ROMANIA CROSSBORDER COMPARISON

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Abstract

Within this article our goal is to underline elements of the organizational/corporate culture regarding the social responsibility attitudes and practices of companies from the Romanian – Hungarian trans-border region, with a focus on policies regarding the environment and the involvement within the community. The research has been carried out within a European funded project concerning the establishment of a sustainable development business center (The survey carried out within the project: 'BHB – Sustainable Development Business Center' contract HURO/1101/175/2.1.1). Data was collected via face-to-face interviews conducted in 405 Romanian and Hungarian companies from a proportional quotas sample.

While for most items there were no significant differences recorded between the two countries, Romanian companies display a stronger concern for waste management and the Hungarian ones discuss more often with their neighboring communities critical common issues. Statistical checks performed largely reject the possibility that these differences are due to the dissimilar industry structure of the two countries.

Keywords: social responsibility, community, environmental practices, Romania, Hungary.

1. Introduction. The company within the larger community

At first glance business and ethics are not compatible, considering that developing a business within ever-growing competitive conditions needs a selfish, warlike attitude, while ethics entails altruism (Crăciun, 2003, p. 21), an opening towards the community and the awareness of non-financial benefits.

The thesis according to which the market economy is based exclusively on competition and profit is outdated, the excessive competition having been proved to be unproductive or even damaging for the companies' long-term success and image. Behind the profit we can often find the 'hidden forces' of social responsibility (SR): the organizational identification/identity (Marin and Ruiz, 2007), having as main parameters the 'self-categorization, affective commitment and group self-esteem' (Bergami and Bagozzi, 2000) or loyalty (Reichheld and Teal, 2001), reputation, transparency and social impact. All these are liable of becoming components of the 'Balanced Scorecard' ('a focused set of key financial and non-financial indicators') (Crawford and Scaletta, 2005), and are able to lead to the creation of a 'competitive advantage in attracting a quality workforce' (Greening and Turban, 2000) or even to enter a virtuous cycle: 'a cycle in which economic and environmental performance, coupled with social impacts, combines to improve organizational performance exponentially' (Crawford and Scaletta, 2005, p. 3).

Any company carries out its activity within a community and uses some of its members as employees, suppliers or clients in view of reaching the pursued goals among which the most important is the maximization of profit. The companies and the community do not have to see in each other only shortcomings (threats) but also benefits. Between them there is a symbiosis, there are complex connections which must be fair and which entail rights and obligations for both parts (Nash, 1993). Even if these are not always mentioned in laws, they have become a usual practice, their trespassing (especially if applied to multinational corporations) being sanctioned by the voice and/or the actions of the community. Even more, companies have reached the conclusion that a responsible action minimizes the economic-financial risk itself, that economic prosperity relates to social performance, a fact that lead many specialists to establish a real 'corporate ethics code' (Mitchell, 2003).

Called by many 'social responsibility' (Bowen, 1953), 'social responsiveness' (Arlow and Gannon, 1982), 'social receptiveness' (Carroll, 1979; Sethi, 1975; Wartick and Cochran, 1985), 'the company's social performance' (Greening and Turban, 2000), 'the company's ethic reputation', 'the stakeholders' theory' (Freeman, 1994) or 'the corporate citizenship' (Carroll, 1998), this concept and its related problems have evolved and diversified. Currently, the companies' social responsibility expresses a company's capacity to form strategies, to take decisions according to social values, meaning adopting a 'responsiveness to the community, natural and work environments' (Greening and Turban, 2000, p. 255), a social and environmental positive impact of the activity and services provided, volunteering work, charitable efforts, social in-

vestment and more recently even an involvement in the social problems and an elevated degree of good citizenship.

Capitalism in the former communist countries is still in its incipient stage, marked by contradictions, shortcomings, appearing to be very little prepared for 'management subtleties' (Crăciun, 2003, p. 114) as well as for the social responsibility of the companies. In the tradition of these countries, including Romania and Hungary, the idea of social responsibility functioned in the historical periods prior to communism and even during it, in the latter case in a forced way though, as a result of the involvement of the state and politics in the companies' matters, the companies themselves being the state's property (e.g. the obligation to hire all the graduates distributed within the production, the obligation to engage in voluntary activities for various communities, etc.).

The lack of a culture regarding social responsibility makes many entrepreneurs from these countries refuse it, considering it expensive, economically useless or makes them mime and only declare the acceptance of a socially responsible attitude or it pushes them to reduce to the minimum their intervention in this direction. Even when they adopt such behaviors in consensus with social responsibility, they are planned, carried out and evaluated independently of the company's general strategy, a sign that managers have a partial understanding of the interconnection between the two domains: the social and the economic one (Dinu, 2011; Olaru *et al.*, 2010).

Cowton and Crisp (1998) explain business people's skepticism regarding the relevance of business ethics through the fact that it is presented in a theoretical (philosophical) way without any connection with the real business and moral practices from the business world. On the other hand, the perception regarding the tight connection between the political and economic domains in the former communist countries often makes business people not differentiate between moral, legal norms, functioning principles and rules, for which reason they consider that they already apply the business ethics. Some of them relate business ethics with political ideologies: egalitarianism, the demonization of business, the immorality of business in the case of left-wing parties versus the irrelevance of morality within the business world, the profit's role of mobile for the economic development in the case of right-wing parties.

Given the scarcity of research on social responsibility of companies from Central and Eastern Europe, and the peculiar features of economies and societies of these countries we have considered relevant to empirically investigate the SR practices of Romanian and Hungarian companies from the common cross-border area. In this context two dimensions are relevant in terms of social responsibility of companies. First, communist countries in Central and Eastern Europe have had an especially poor record of impact on environment partly due to their forceful industrialization and lack of concern for the economy's impact on the environment (Baker and Jehlička, 1998; Mazurski, 1991). Secondly, social capital has been shown to be in short supply in post-communist Europe (see among others Paldam and Svendsen, 2002): trust, networks and associations are more rarified than in the more developed areas of the continent with all the costs that entails from it. It is therefore highly relevant for the current social responsibility narrative in Central Europe to focus on these two

areas, including the investigation of social responsibility attitudes and practices of companies in the area.

In doing so, we will start by reviewing shortly the empirical literature on the factors that are associated with international and interfirm variation in SR practices, then we will describe the data and the measurements employed, finishing by an item by item cross-country comparison of SR practices focusing our analysis on attitudes and practices related to the involvement of the community and to the protection of the environment. Before reaching our final conclusions, we will develop, on the basis of the literature review and of our current results, some ideas about the ways in which central and local authorities in the two countries can contribute by means of policy instruments towards fostering corporate social responsibility (CSR) in the two areas.

2. Sources of variation in SR practices and attitudes

2.1. International variations of SR practices

One cannot conceive SR practices as being homogenous worldwide, as they are dependent mainly upon the cultural and the economic background in which the company is functioning (Rodolfo, 2012; Welford, 2005). Economic development seems to be positively correlated with SR attitudes and practices of companies (Welford, 2005). On the other hand, norms regarding performance, the concern for the environment or for the welfare of fellow members of the community are varying across countries (Onea *et al.*, 2013); moreover, national laws that can sustain SR practices are diverse among countries. International comparative research has identified several SR main models: Anglo-Saxon, European Continental, Oriental and Latin (Argandoña and von Weltzien Hoivik, 2009; Onea *et al.*, 2013). There has even been identified a Central and Eastern European model as a subtype of the European Continental model while EU regulations can act towards the convergence of SR practices across the continent.

However, there are still few comparative researches about SR in Central and Eastern Europe – mainly because SR has not become institutionalized in the area (Csáfor, 2008; Koleva *et al.*, 2010) which is reflected in the low incidence of policy initiatives related to corporate social responsibility in Central and Eastern Europe (Steurer, Martinuzzi and Margula, 2012). Comparing the older members of the EU with the newer ones, Line and Braun (2007) found variations that they attributed to differences in economic development, to legacies of communism, to peculiarities of functioning of governments as well as to the underdevelopment of NGOs that could promote SR as well as to the lack of awareness on behalf of the public. On the other hand, SR practices are subject to an ongoing process of change, of institutional evolution. One of the most extended surveys of SR practices of companies in the area is that of Csáfor (2008) which deals with companies from the so-called Euro-Carpathian region¹. Among the features of SR in the region the survey has found: the predominance of

¹ The Euro-Carpathian region is made up of the departments and districts from the common border areas of Romania, Hungary, Slovakia, Poland and Ukraine.

economic planning without regard for the community or the environment, and of improvised philanthropic activities as forms of SR, the disregard for unions and voluntary work, the use of SR mainly for marketing and public relations, rare publication of SR reports by companies and weak demand for SR practices on behalf of the public (Csáfor, 2008). In addition, Koleva *et al.* (2010), highlight the importance of multinational corporations for the diffusion of SR practices in the area.

2.2. Between companies variations of SR practices

If regarding big companies we can notice their major concern to show that they have internalized attitudes consonant with social responsibility, smaller and medium-sized companies have a special situation in this regard. Tagiuri and Davis (1992, p. 45) have found six general objectives for family companies: 'the employees' satisfaction and productivity, the financial security and benefits, the development of new quality products, the personal development, the social advancement, corporative citizenship as well as the safety of the working place'. In his turn, Coleman (1988) insists on the possibility of generating community social capital by means of responsible action within the community.

The social responsibility of a company attracts a bigger or smaller profitability also in view of the nature of its activity. Thus, in companies for which the population's trust is a major source of profit (e.g. in financial-banking institutions) the social responsibility becomes a major objective, its results are even economically quantifiable (by the evolution of the clients' number for example), while in the case of other companies (such as the intermediaries within an industrial chain) the effects of social actions are easily visible.

Given the scarce empirical evidence found in the literature we have grounds to expect differences in SR practices and attitudes of Romanian and Hungarian companies: historically and geographically Hungary is closer to Western Europe, so the influence of the Continental European model could be more visible. Moreover, due to Hungary's stronger economy as well as its stronger civil society, solidier SR practices and attitudes could be expected than in Romania. Moreover, we expect larger companies and those that depend as their domain on the customers' opinion to show more regard for the workplace conditions, environment, or their impact on the communities.

3. Data

Opinions from top managers of 405 companies from Hungary and Romania have been collected, using mostly face-to-face interviews (for 351 cases) but also 54 (18%) self-completed questionnaires in the case of the Romanian sub-sample. The survey has been done on two steps: in the first stage we have distributed in Romania only the questionnaire through the Bihor county Chamber of Commerce. Thus, we collected the 54 self-completed questionnaires as a subsample of self-selected companies from the Bihor county (Romania). As a result of the very low rate of return at this stage we have decided to collect data through face to face interviews on a quota sample. This was the second stage of the survey.

The sample of companies within which face-to-face interviews were conducted was selected on proportional cotts according to the domain of activity both in Romania (200) and Hungary (all 151). Due to the sampling method non-response is not an addressable issue. To this we added 54 self-selected and self-completed cases from the first stage of the survey to the Romanian sub-sample. The tables below indicate the fact that in the subsample of self-selected companies we have a bigger proportion of companies from the services and constructions' domain.

The time interval for data collection was from the 24th of May to the 20th of June 2013 – in Romania, and from the 13th of June to the 30th of June in Hungary.

Table 1: Breakdown of sample by country

Country	No. of companies
RO	254
HU	151

Source: Authors' computations

Table 2: Breakdown of sample by industry and country (% within country)

	Research and development	Manufacturing	Agriculture and fishery	Building	Services	Retail, tourism	Other domains
Romania	1	8	4	12	21	36	18
Hungary	0	18	10	0	30	40	3

Source: Authors' computations

The distribution of the two subsamples by domains describes largely the differences in the economic structure of the two populations: there are more companies operating in manufacturing, agriculture and the tertiary sector in Hajdu-Bihar county (Hungary) than in the Bihor county of Romania (see Table 2). In contrast, more companies are operating in construction and other domains in the Romanian area.

According to the number of employees, the structures in the two samples are similar, once we eliminate cases with extreme values (the 5% trimmed mean and the median); the central values are: the average number of employees – 9 and the median line is 5 in both countries (see Table 3).

Table 3: Firms in the sample by number of employees and country

	RO	HU
Average	20	13
5% trimmed mean*	9.31	8.77
Median	5	5
Minimum	0	0
Maximum	1525	230
Standard Deviation	100	25

* Average calculated after the elimination of the biggest and the smallest 5% of cases

Source: Authors' computations

The information regarding the turnover is less valuable due to the big number of missing cases: 46.9% of the Romanian companies and 69.5% of the Hungarian companies have refused to declare their turnover for 2012. For the valid cases, the position and dispersion indicators are presented in Table 4.

Table 4: Firms in the sample by turnover

	RO (Lei)	HU (Ft)
Average	6,965,274.67	127,000,000.00
Average (Euro)	1,619,831.32	437,931.03
Minimum	349.00	1,000,000.00
Maximum	417,000,000.00	1,520,000,000.00
Standard Deviation	36,772,816.46	261,000,000.00

Source: Authors' computations

The average turnover of the valid cases from the two samples is four times bigger (in euros) for the Romanian companies than for the Hungarian ones. Thus we infer that in Hungary the probability of not declaring the 2012 turnover is correlated to the size, and the 30% of companies which have declared this indicator are mostly small companies.

We have analyzed the concept of the companies' social responsibility as a multi-dimensional construct following a few aspects: policies regarding the working place, environment polices, marketing policies, the involvement within the community and other aspects. Environmental policies and the involvement within the community which concern the present article have been measured following the dimensions described below:

- Policies regarding the environment: recycling the waste produced by the company; advantageous ecological practices; and
- Involvement within the community: opportunities for the members of the local community; the consultation of the members of the local community; local provisioning; the employees' participation to community activities; financial support for community activities.

4. Analysis and results

4.1. Policies regarding the environment

There are surprising differences between Romanian and Hungarian companies regarding the recycling of the produced waste (a difference of almost 20% in favor of the Romanian ones – see Figure 1). The surprise comes given the fact that both countries, members of the EU have similar obligations regarding the waste, mentioned in the community acquis.



Figure 1: Recycling of the produced waste

Source: Authors' computations

The explanation for this unexpected results might consist of the fact that Hungary has gone beyond the trial period regarding the European environmental conventions, thus the Hungarian managers are less concerned by this matter, while for their Romanian counterparts it is still a challenge to which the companies must conform in the period left until the full compatibility with the European norms.

Another possible explanation may rely on the different distribution of the sample by domains, as the field in which an enterprise is active determines the type and quantity of the waste produced. To check this assumption we have built the three-way contingency table of the country and the extent of recycling (recoded in three values for simpler analysis) by domains of economy. If the marginal distribution of companies by domains were the reason of between countries differences the associations had to vanish by domains.

Table 5: Chi-square associations between country and high and very high levels of waste recycling²

Industry	Romania	Hungary
Manufacturing	0	0
Agriculture, Fisheries	0	0
Services, (merged with research and development)	+	-
Commerce and tourism	+	-
Other domain	0	0
All domains	++	--

Note: +/- = p (chi-square) < 0,05 and ++/-- = p (chi-square) < 0,01

Source: Authors' computations

² The table should be read as follows: 0 values signify no significant difference between countries, + signifies higher levels of waste recycling in the industry and (-) vice versa.

Table 5 shows that our working hypothesis does not hold and the difference between countries stays significant even within domains, in the case of services, commerce and tourism, areas in which Romanian companies recycle in a larger degree than their Hungarian counterparts. Noticeably, there is no difference when the comparison is made with regard to manufacturing and agriculture. However, the differences in the cases of the tertiary sector, including the commerce and tourism may be due to a difference in the structure of service sectors in the two countries or between country variations in waste management regulations.

Even more surprising is the low percentage of companies from both countries which obtain economic advantages from environmental practices (approximately 20%), which shows the ignorance and/or the misunderstanding of the uses of integration of environmental practices, just as well as other components of social responsibility in the general strategy of producing goods or services (see Figure 2).

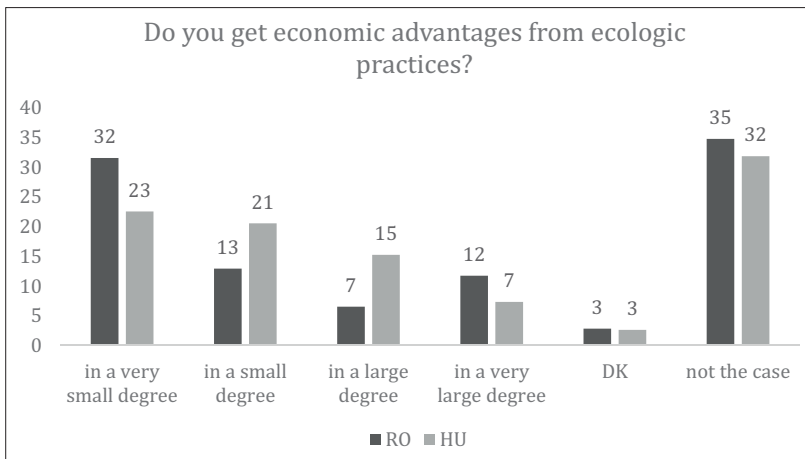


Figure 2: Economic advantages from ecologic practices

Source: Authors' computations

4.2. *The involvement in the community*

Regarding the involvement of the company in the community the answers are much more equally balanced between the positive ones and the negative ones, with the exception of the local provisioning. The latter aspect is rather a way of reducing costs and only secondly an aspect of social responsibility.

This again is one of the instances in which there are significant differences between Romanian and Hungarian companies with an advantage for the Hungarian ones in this case. One could say that Romanian and Hungarian companies have adopted with a greater difficulty values like the community spirit, solidarity, cooperation, maybe also because these values have been compromised in a larger degree during the communist period, maybe because the managers do not understand that the reputation of their company is determined, among other things, by their degree of involvement in the community.

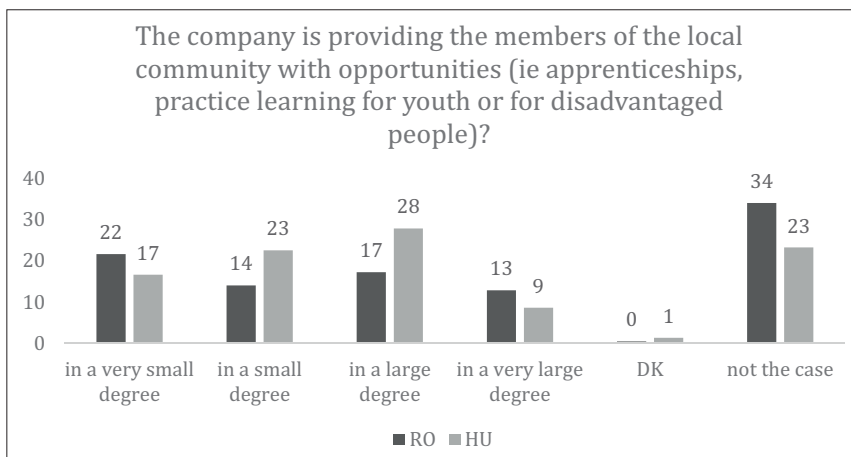


Figure 3: Local provisioning

Source: Authors' computations

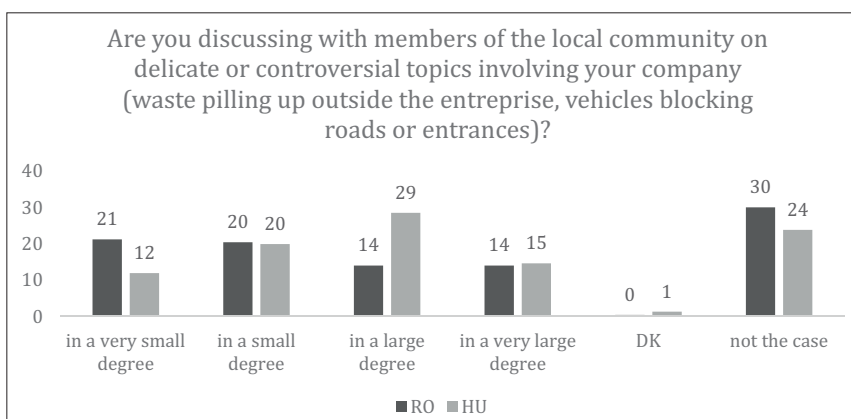


Figure 4: Consultation

Source: Authors' computations

Here again, though, one could attribute hypothetically the differences between Romania and Hungary to the large differences in the economic structure of the areas that were included in the analysis: different industries have different impact on the community and thus, are forced to relate to their social surrounding in various degrees. We have checked this working hypothesis again by the three-way contingency table of country and industry area. The synthetic table below (Table 6) displays the results of the partial tests of association.

As in the previous analysis of association, the test of conditional association shows that the marginal relation of country with the frequency of consultation with the community is not mediated by the industry area: the consultation is much more frequent in Hungary for companies in the area of manufacturing (18% of companies in the Hungarian sample), while 65% of Hungarian companies working in this area declare

Table 6: Chi-square associations between country and high and very high levels of consultations with the community

Industry	Romania	Hungary
Manufacturing	--	++
Agriculture, Fisheries	0	0
Services, (merged with research and development)	0	0
Commerce and tourism	0	0
Other domain	-	+
All domains	--	++

Note: +/- = p (chi-square) < 0,05 and ++/-- = p (chi-square) < 0,01

Source: Authors' computations

as having often and very often consultations with the communities in which they operate, the similar indicator in Romania is a mere 10%.

5. Discussions

The comparative data of responses concerning SR practices and attitudes of managers of companies from the Hungarian-Romanian cross-border region for most of the items of social responsibility do not sustain our expectations of a significant and consistent advantage of Hungarian businesses regarding SR: while the expectation holds concerning consultation with the community the other results point in a different direction when waste recycling is considered. For the other three items the differences between the Romanian and Hungarian companies are small supporting previous researches highlighting the regional homogeneity with regard to CSR practices compared to the rest of the European Union. The economic peculiarities of the cross-border region could explain, at least partially, this situation: although on average Hungary is economically more developed than Romania, the difference is less relevant in the areas, as the Eastern border region of Hungary is the least developed in the country while the Western border area of Romania is among those well developed in the country. Being the locus of important international foreign investment, Bihor is hosting several large multinational companies which can spread their corporate culture horizontally to their smaller partners in the area, while in Hungary the dispersion of company size is smaller and the importance of large multinational corporations is smaller.

However, there are several items in which the answers received from the companies' management differ significantly. Hungarian companies show more regard for consultation with the local communities, while Romanian companies provide more positive answers in one instance only, concerning the recycling of waste produced in the business cycle. These may reflect a stronger emphasis of Hungarian companies on socially responsible relations with the communities as well as additional salience of waste management in Romania. On their behalf, Hungarians' advantages in terms of reputation and communication with the communities may reflect the longer

institutionalization of social responsibility as well as their cultural and geographic proximity to the European Continental model, specific mainly for the German speaking world. The recent adhesion to EU may have made waste management a matter of concern for Romanian companies and thus their answers expose the sudden relevance of the topic.

6. Policy consequences

Our comparative results are valuable even from a policy design perspective. We know from the previous literature that the business environment in both countries is not peculiarly sensitive to SR topics, therefore much is yet to be done in Hungary as well as in Romania. Following the results of the current research it appears that policies and activities in Romania should highlight the accountability towards the community by the businesses, while in Hungary a stronger emphasis should be put on environmentally responsible business practices.

For governments, from both the national and local level, legal and fiscal ‘carrots’ and ‘sticks’ are readily available in the form of laws (for committing businesses and local authorities to CSR and sustainable development, for reporting or for prohibiting certain activities) and economic tools: awards, tax breaks, subsidies, grants or credits for CSR activities.

Given the upper hand of multinational corporations (Steuer, Martinuzzi and Margula, 2012) and the risk of giving them unfair market advantage by imposing CSR practices through hard regulations, and also the adverse effects of attempting to impose values and business habits using laws and regulations, governments and local authorities should employ rather soft policy instruments (Joseph, Parkinson and Joseph, 2003). In this view the governments and the local authorities should act primarily as collaborators and facilitators using various means aimed at raising awareness and building capacities for CSR, improving disclosure and transparency, facilitating socially responsible investment and leading by example themselves (Steuer, 2010).

Since Central and Eastern European authorities show little interest in CSR initiatives all available measures are welcome. For beginning we list here only a few of those considered by Steuer, Martinuzzi and Margula (2012) that fall in the category of the information policy measures: research and educational activities, distribution of information resources, elaboration of guidelines and codes of conduct, publication of guidelines on CSR reporting, dissemination of information on Socially Responsible Investment, publication of reports on social responsibility of government bodies. Moreover national governments and local authorities can bring leadership in CSR by promoting partnerships by initiating networks, partnerships and agreements with the business sector in order to foster Socially Responsible business behaviors. These initiatives may also include CSR contact points, multi-stakeholder forums, partnerships on Socially Responsible Investments and even networks of public procurers. All

the main objectives of these activities (awareness raising, capacity building, improvement of disclosure and of transparency, fostering of Socially Responsible Investment and the leading by example on behalf of the public authorities) may be even more effectively fulfilled by complex instruments (the hybrid type in the classification of Steuer, Martinuzzi and Margula, 2012) like centers or platforms for CSR, CSR awards and blacklists, action plans, etc.

7. Conclusions

The results of the study show an incipient stage in the organizational culture formation process within the companies from the former socialist countries, a stage where people are aware of the need for identity, values, guiding lines, but also the need for building a relationship with the community. The transformation of these ideas in attitudes and the internalization of values can lead to assuming social responsibility as an essential component of the organizational culture. Based on the overall results of the survey one can notice that managers from Romanian and Hungarian companies have a responsible attitude regarding the aspects which bring direct economic advantages; such as 'interests, costs, social relations, visibility' (see, for example: Granovetter, 1985; Uzzi, 1996) and less so regarding aspects which lead to non-financial benefits.

It seems that many managers from former socialist countries, in our case Hungary and Romania, have not fully understood that companies with values attract people with values (Greening and Turban, 2000, p. 255), who can contribute not only to the economic success of the company, but also to its image in relation to the stakeholders. At the same time they do not understand the complexity of the concept of social responsibility and implicitly, are less interested in the image and especially the reputation of their company, the latter one assuming the need to 'establish strong relationships not only with customers but with other key constituents' (Fombrun, 1996, p. 60).

Although our statistical checks rejected the hypothesis that the between country differences recorded are caused by the differences in the two countries private sector's structure by industry, it is still hasty to totally reject the possibility that more minute structural peculiarities may be behind the stronger focus on waste management in Romania, on the one hand, and on consultation with the community in the case of Hungarian firms. A more detailed investigation of these issues is needed to know if and what aspect of institutionalization of organizational culture could explain the differences. Another limitation of this paper is represented by the treatment of the companies' social responsibility only from the managers' perspective, not also from the employees' one, knowing the fact that social identity and the self-esteem are also influenced by the quality of being a member within an organization (Ashforth and Mael, 1989). A comparative study would be very relevant for reaching some responsible action decisions.

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